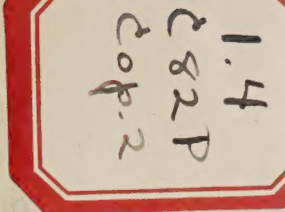


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UNITED STATES DEPARTMENT OF AGRICULTURE

AGRICULTURAL ADJUSTMENT ADMINISTRATION

(Paper Regulations, Series 1)

(Definitions and conversion factors with respect to paper and the products thereof in competition with cotton and the products thereof)

PAPER REGULATIONS MADE BY THE SECRETARY OF AGRICULTURE WITH THE APPROVAL OF THE PRESIDENT UNDER THE AGRICULTURAL ADJUSTMENT ACT

UNITED STATES DEPARTMENT OF AGRICULTURE,
OFFICE OF THE SECRETARY.

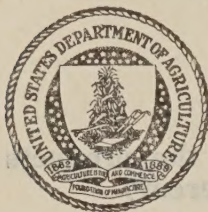
By virtue of the authority vested in the Secretary of Agriculture by the Agricultural Adjustment Act, approved May 12, 1933, as amended, I, H. A. Wallace, Secretary of Agriculture, do make, prescribe, publish and give public notice of these regulations with the force and effect of law, to be in force and effect until amended or superseded by regulations hereafter made by the Secretary of Agriculture, with the approval of the President, under said Act.

The following Proclamation is hereby incorporated in these Regulations:

"I, H. A. WALLACE, Secretary of Agriculture of the United States of America, acting under and pursuant to an Act of Congress, known as the Agricultural Adjustment Act, approved May 12, 1933, as amended, after investigation and due notice and opportunity for hearing to interested parties, and due consideration having been given to all of the facts, hereby find, and do hereby proclaim, that the payment of the processing tax upon cotton is causing, and will cause, to the processors thereof disadvantages in competition from paper, by reason of excessive shifts in consumption between such commodities or products thereof. I do accordingly hereby specify that the compensating rate of tax on the processing of paper, necessary to prevent such disadvantages in competition, is 2.04 cents per pound weight of paper, on the first domestic processing of paper into multi-wall paper bags; 3.36 cents per pound weight of paper, on the first domestic processing of coated paper into coated paper bags; 2.14 cents per pound weight of open-mesh paper fabric, on the first domestic processing of open-mesh paper fabric into open-mesh paper bags; 0.715 cent per pound weight of paper, on the first domestic processing of paper into paper towels; 4.06 cents per pound weight of paper, on the first domestic processing of paper into gummed paper tape. Hereafter there shall be levied, assessed, and collected, upon the first domestic processing of paper into multi-wall paper bags, coated paper into coated paper bags, open-mesh paper fabric

into open-mesh paper bags, paper into paper towels, or paper into gummed paper tape, as aforesaid, a tax, to be paid by the processor thereof, at the rates hereinabove specified, until such rates are altered pursuant to a further finding under Section 15 (d) of said Act, or the tax or the rate thereof on cotton is altered or terminated.

In testimony whereof I have hereunto set my hand and caused the official seal of the Department of Agriculture to be affixed in the City of Washington this 1st day of December 1933, 12:01 a.m.



H. A. Wallace

Secretary of Agriculture.

I. DEFINITIONS

The following terms, as used in these regulations, shall have the meanings hereby assigned to them:

First Domestic Processing.—The first domestic processing of paper is

- (a) the manufacture or fabrication of paper into multi-wall paper bags, or paper towels, or gummed paper tape; or
- (b) the manufacture of coated paper into coated paper bags; or
- (c) the manufacture of open-mesh paper fabric into open-mesh paper bags.

Paper.—Paper is a compacted web of cellulose fibers, sized or unsized, filled or unfilled, coated or uncoated, gummed or ungummed, in the form of a sheet and made from an aqueous suspension.

Weight of Paper.—Weight of paper includes the fiber, and any filler, sizing, coating, adhesive, gum, or other material, composing the finished sheet or web, as used in any processing herein defined.

Multi-wall Paper Bags.—Multi-wall paper bags are bags having more than one wall and weighing more than 200 pounds per thousand bags.

Coated Paper Bags.—Coated paper bags are bags of the type usually made from so-called coated rope paper or coated kraft paper, or similar material.

Open-mesh Paper Fabric.—Open-mesh paper fabric is fabric woven in open-mesh form from spun paper, or twisted paper, or paper yarn, or paper filament.

Open-mesh Paper Bags.—Open-mesh paper bags are bags made from open-mesh paper fabric.

Paper Towel.—Paper towel is any paper toweling, but does not include tissues of the type commonly known as "cleansing tissues" or "facial tissues."

Gummed Paper Tape.—Gummed paper tape is paper, one surface of which is covered with gum or other adhesive material, processed for distribution in ribbon form, and less than 2 inches in width.

Second-hand Articles.—Second-hand articles are multi-wall paper bags, coated paper bags, or open-mesh paper bags which have been used one or more times for the purpose for which processed.

II. CONVERSION FACTORS

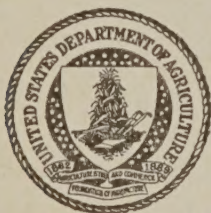
I hereby establish the following conversion factors for articles processed wholly or in chief value from paper, coated paper, or open-mesh paper fabric, as aforesaid, to determine the amount of tax imposed or refunds to be made with respect thereto:

The following table fixes the percentage of the per pound processing tax on paper, coated paper, or open-mesh paper fabric, determined for the respective processings set forth hereinabove, with respect to each pound of the following articles:

Article	Conversion factor for finished weight of article Percent
Multi-wall paper bags.....	102.06
Coated paper bags.....	104.71
Open-mesh paper bags.....	100.50
Paper towels.....	102.04
Gummed-paper tape.....	103.80
Second-hand articles.....	0.00

In the event that any taxpayer or person entitled to a refund establishes that a greater or lesser amount of paper, or coated paper, or open-mesh paper fabric was used in the production of multi-wall paper bags, coated paper bags, open-mesh paper bags, paper towels or gummed paper tape, respectively, included in the above list, processed wholly or in chief value from paper, or coated paper, or open-mesh paper fabric, on which a tax is imposed or which may be the subject of a claim for refund, than the amount represented by the listed conversion factors, then the amount of the tax, or of the refund, shall be computed at the rate of the processing tax upon the basis of the amount of paper, or coated paper, or open-mesh paper fabric established to have been actually used in the production of the particular article.

In testimony whereof I have hereunto set my hand and caused the official seal of the Department of Agriculture to be affixed in the City of Washington, this 1st day of December, 1933.



H Wallace

Secretary of Agriculture.

Approved:

Franklin D. Roosevelt

The President of the United States.

December 5, 1933.

